CERTIFICATE OF SERVICE

I hereby certify that a true and complete copy of the foregoing **Memorandum of Law**,

Notice of Motion and Declaration is being distributed via ECF Electronic Filing and Overnight

Mail, on the date shown below:

Mark S. Kaufman, Esq. Kaufman & Kahn LLP 747 Third Avenue, 32nd floor New York, New York 10017

Scott M. Smedresman

March 4, 2011 (Date)